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### IN THE CLAIMS

This listing of the claim will replace all prior versions and listings of claim in the present application.

### Listing of Claims

Claims 1-20 (canceled).

21. (currently amended) A first storage system connected, via a network, to a computer and a second storage system, comprising:

a first storage device which stores data related to a first file system;

and

a first controller which provides the first file system and a second file system to a computer; and

a second controller for controlling input/output operations to/from the second storage system with location of data related to the second file system,

wherein the external of the first storage system and sends an inquiry to a second storage system having includes a second storage device which stores data related to the second file system and a third controller, connected to the second controller, for controlling the second storage device upon receiving a request for access to the second file system from the computer,

wherein the first controller mounts a root directory of the second file system at a mount point in the first storage system such that the first and second file systems are provided to the computer as a single directory tree,

and

wherein the second controller accesses to the second storage system with a command the location where the data is stored in the second storage device.

22. (previously presented) A first storage system according to claim 21, wherein the first storage device and the second storage device configuring respectively a plurality of logical volumes, if a request related to the second file system is received from the computer, the first storage controller converts the request into a command for a logical volume of the second storage device, and the second controller sends, to the second storage system, the command.

23. (previously presented) A first storage system according to claim 22, wherein the first storage system is connected to the computer via a first network, and the second storage system is connected to the computer via a second network different from the first network.

24. (previously presented) A computer system comprising:  
a computer;  
a first storage system coupled to the computer; and  
a second storage system coupled to the first storage system,  
wherein the first storage system is configured to provide a first file system and a second file system, to store data related to the first file system in a first disk apparatus, to send a command to the second storage system storing data related to the second file system when a request for the second file system is received,

where the second storage system is configured to store, in a second disk apparatus, data related to the second file system, to access the second disk apparatus responsive to the command from the first storage system.

25. (new) A first storage system according to claim 21, wherein the first controller receives an access request for a file from the computer, if the access request identifies a file configuring data stored in the second storage device, the first storage controller accesses data related to the file stored in the second storage device through the second controller.

26. (new) A first storage system according to claim 21, wherein the first controller manages location of data related to the first file system and the second file system, if the first controller receives a request for data related to the second file system, and

wherein the first controller sends location of data to the third storage system via the second controller.

27. (new) A first storage system according to claim 21, wherein the first storage device and the second storage device configuring respectively plurality of logical volumes,

wherein the first controller manages relationship between either the first or the second file system and the logical volume related to either the first file system or the second file system, if a request for the second file system is received, the first controller specifies the location of the logical volume is

configured to the second storage device in the second storage system according to the relationship, and

wherein the first controller sends information related to the specified logical volume to the second controller, the second controller sends a command, to the second storage system via a communication line, including the information related to the specified logical volume to the second controller.